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§12–203.

- (a) The Court of Appeals may issue standardized worksheet forms to be used in applying the child support guidelines set forth in this subtitle.
- (b) (1) Income statements of the parents shall be verified with documentation of both current and past actual income.
- (2) (i) Except as provided in subparagraph (ii) of this paragraph, suitable documentation of actual income includes pay stubs, employer statements otherwise admissible under the rules of evidence, or receipts and expenses if self-employed, and copies of each parent's 3 most recent federal tax returns.
- (ii) If a parent is self-employed or has received an increase or decrease in income of 20% or more in a 1-year period within the past 3 years, the court may require that parent to provide copies of federal tax returns for the 5 most recent years.

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